ALVORD AND ALVORD

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Washington, D.C.

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(202) 393-2266 Fax (202) 393-2156 OF COUNSEL URBAN A. LESTER

December 27, 1999

RECORDATION NO.

DATION NO. D FILED

Mr. Vernon A. Williams Secretary Surface Transportation Board Washington, D.C. 20423

DEC 28 '99

3-06 PM

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Assignment of Lease Agreement, dated as of December 23, 1999, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Lease Agreement previously filed with the Board under Recordation Number 18732.

The names and addresses of the parties to the enclosed document are:

Assignor:

General Electric Business Asset Funding Corporation

4 North Park Drive, Suite 500 Hunt Valley, Maryland 21031

Assignee:

The Andersons, Inc.

PO Box 119

Maumee, OH 43537

A description of the railroad equipment covered by the enclosed document is:

eighteen (18) railcars GNRR 801 through GNRR 818.

Mr. Vernon Williams December 27, 1999 Page Two

Also enclosed is a check in the amount of \$26.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return two stamped copies of the enclosed document to the undersigned.

Very truly yours,

Robert W. Alvord

RWA/bg Enclosures

DEC 28 '99

3-06 PM

MEMORANDUM OF ASSIGNMENT OF LEASE SCHEDULE

THIS MEMORANDUM OF ASSIGNMENT OF LEASE SCHEDULE (this "Assignment") is made and entered into as of December 23, 1999, by and between GENERAL ELECTRIC BUSINESS ASSET FUNDING CORPORATION ("Assignor") and THE ANDERSONS, INC. ("Assignee").

Assignor, successor to MetLife Capital, Limited Partnership, the assignee of Lease Plan U.S.A., Inc., as lessor, and Champion International Corporation, as lessee ("Lessee"), have heretofore entered into that certain Schedule 93-2 dated October 15, 1993 ("Lease Schedule"), executed pursuant to, and incorporating by reference the terms and provisions of, that certain Master Lease Agreement dated February 25, 1993 (the "Lease") between the Assignor, as lessor, and the Lessee, as lessee, pertaining to the railcars described in the Lease Schedule (the "Railcars").

Concurrently herewith, Assignor has assigned to Assignee all right, title and interest of Assignor in and to the Railcars, the Lease Schedule and the Lease, to the extent incorpororated by reference in the Lease Schedule; and the parties desire to effect the assignment of the rights of Assignor under the Lease Schedule and the Lease, to the extent incorpororated by reference in the Lease Schedule.

NOW, THEREFORE, in consideration of the sum of Ten Dollars (\$10.00) in hand paid, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Assignor hereby assigns to Assignee all right, title and interest of Assignor in, to and under the Lease Schedule and the Lease, to the extent incorpororated by reference in the Lease Schedule; and Assignee accepts such assignment.

This Assignment may be executed in any number of counterparts, each executed counterpart constituting an original but altogether only one and the same assignment.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the parties hereto have executed or caused this Memorandum of Assignment of Lease Agreement to be executed as of the date first above written.

ASSIGNOR:	GENERAL ELECTRIC BUSINESS ASSET FUNDING CORPORATION By: Name: Steven J. Williams Title: Transaction and Syndication Manager
ASSIGNEE:	THE ANDERSONS, INC.
	By: Name: Title:

IN WITNESS WHEREOF, the parties hereto have executed or caused this Memorandum of Assignment of Lease Agreement to be executed as of the date first above written.

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GENERAL ELECTRIC BUSINESS ASSET

FUNDING CORPORATION

Ву: _

Name: Steven J. Williams
Title: Transaction and
Syndication Manager

ASSIGNEE:

THE ANDERSONS, INC.

By: Cerry Smith
Name: Gary Smith

Title: Vice President, Finance & Treasurer

STATE	OF I	MARYLAND	.)	
)	ss.
COUNTY	OF	BALTIMORE)	

On this 23 day of December, 1999, before me appeared Steven J. Williams, the person who signed the foregoing Memorandum of Assignment of Lease Agreement, who acknowledged that he is the Transaction and Syndication Manager of General Electric Business Asset Funding Corporation and that, being duly authorized, he signed such instrument as a free act on behalf of said corporation.

[Seal]

Notary Public

My commission expires: Qual 9, 2002



LORIE A. CLEMENTS
NOTARY PUBLIC - MARYLAND
BALTIMORE COLLEGY
My Comm. Exc.

STATE OF OHIO)
) ss.
COUNTY OF Lucas)
On this 23rd day of December, 1999, before me appeared Gary Smith, the person who signed the foregoing
Memorandum of Assignment of Lease Agreement, who acknowledged
that [he] [she] is the <u>Vice President</u> , Finance & Treasurer of THE
ANDERSONS, INC. and that, being duly authorized, [he] [she]
signed such instrument as a free act on behalf of said
corporation from the corporation of the corporation
[Seal] Julio an Dibble
Notary Public JULIE ANN DIBBLE Notary Public, State of Ohio My Commission Expires 8-20-2000